

UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA

\* \* \*

UNITED STATES OF AMERICA,

Case No. 3:12-cr-00121-MMD-WGC

Plaintiff,

ORDER

v.

BRET OGILVIE AND LINWOOD TRACY,  
JR.,

Defendants.

The Court received the attached documents from Defendant Tracy Linwood. Defendant is directed not to send documents to the Court. All documents submitted to the Court must be filed and served on all parties. Defendant did file one of the two documents. Moreover, it is not clear why Defendant provided a copy of the attached documents to the Court. The Court will disregard the attached documents.

DATED THIS 9<sup>th</sup> day of July 2013.



MIRANDA M. DU  
UNITED STATES DISTRICT JUDGE

Linwood E. Tracy, Jr., In Pros Se, *Sui Juris*  
“a Private Attorney General”, Patriarch,  
public Minister, and Executive Administrative  
Officer of World Prayers Answered Ministry Mission  
World Headquarters  
77 East Williams Avenue  
P.O. Box 6492  
Fallon, Nevada 89407-6492

**UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA**

**UNITED STATES,**

Plaintiff,

v.

**Linwood Tracy, Jr., In Pro Se, *Sui Juris***  
“a private attorney general”, Patriarch/public  
Minister, Executive Administrative Officer  
of World Prayers Answered Ministry Mission

Defendant/Petitioner

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Case No. 3:12-CR-000121-MMD-WGC

**INTERNAL REVENUE SERVICE TRUST  
DOMICILE IN PUERTO RICO UNITED  
STATES TERRITORY, WITH THIS  
MOTION TO DISMISS WITH  
PREJUDICE**

**JURISDICTION**

World Prayers Answered, World Headquarter, authorised through and by the Department of  
Commerce, at Salt Lake City, Utah, May 2, 2002, Registration Number: 5226908-01456, and by  
Apostle, at Salt Lake City, USA, through and by the International Treaty, the Convention de La  
Hage, du 5 Octobre 1961, into Ireland may 18, 2002, Certification Number: 46255, authorized  
under the First Amendment, First Amendment Establishment Clause, or the prohibiting the free  
exercise thereof; or abridging the freedom of speech...or the right of the people peaceable to  
assemble (to worship), and to petition the Government for a redress of grievance; and are further

protected under the Fourth Amendment, Fifth Amendment, Ninth Amendment, Tenth Amendment, and the Thirteenth Amendment of the United States Constitution of America, and according to **The Journal of History** Summer 2008 TABLE OF CONTENTS.

**1984: Grace Commission Report to President Ronald Regan showed IRS is a fraud that collects taxes that did not go into the federal Treasury, January 15, 1984.**

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**COMES NOW**, this Defendant/Petitioner to that the Citizens' Truth-In-Taxation hearing at the DISTRICT OF COLUMBIA , February 27-28, 2002, it was determined that the Internal Revenue Service ("IRS") is a **Trust and Headquartered in Puerto Rico, Territory and is not a Federal Agency.**

Since it is not a federal agency it has no jurisdiction over Sovereign Citizens of the **United States of America**, only over the DISTRICT OF COLUMBIA and its territories of the **United States.**

**SEE THE FOLLOWING:**

According to the **IRM 5600-33, Collection Field Techniques, Exhibit 5600-24, Manual**

- (1) Notice of Deficiency (90 days prior to assessment) 26 U.S.C. Section 6213 (a).
- (2) Notice of Assessment (within 60 days after assessment) 26 U.S.C. Section 6303
- (3) Notice of Intent to levy (at least 10 days prior to levy, plus a lawsuit if non-government holder of the asset) 26 U.S.C. Section 6331 (d)

**26 U.S.C. Section 6331. Levy and Distraint**

**(a) Authority of Secretary.** If any person liable to pay any tax neglects or refuses to pay the same within ten days after notice and demand, it shall be lawful for the Secretary to collect such tax by levy upon the property and rights to property belonging to such person or on which there is a lien provided in this chapter for payment belonging to such person or on which there is a lien provided in this chapter for payment of such tax. **Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia by serving a notice of levy on the employee or such officer, employee or erected official.**

**In the case of a lien or levy upon this Defendants/Plaintiff**, since I am not an employee or elected official under the **United States**, at Washington, D.C., the Federal Government is required to present that levy (**a notice of levy is not a levy of a claim and a levy is imperfect without a seizure, see In re Holdsworth (1953 NJ), 113 FS 878** ) in federal Court to activate a **Warrant of Dstraint**, which is a federal Court order.

INSTRUCTION: 4.21 Challenge All Liens and Levies

**[www.famguardian.org/tax/freedom/instructions/4.21challen....](http://www.famguardian.org/tax/freedom/instructions/4.21challen....)**

Arkansas, 485 U.S. 395 (1988) - supreme **Court** of the **United States** ruling that the **IRS** must act with a **judicial warrant of dstraint** that can only be issued and signed by a judge ... prior court approval, seizes the personal property of another located upon...That's right the **IRS** is NOT authorised....

- (4) Notice of Intent to garnish wages, 26 U.S.C. Section 6331 (d) (1), requires a lawsuit upon a private citizen, see federal court case **Sniadach v. Family Finance Corp., of Bay View (1969), 395 U.S. 337**
- (5) Notice of Seizure, 26 U.S.C. Section 6335 (a) and 26 U.S.C. Section 6502(h) and requires a lawsuit upon a private citizen; **Goodwin v. United States, 935 U.S. 1061 and Arford, supra.**
- (6) Warrant of Dstraint (**any seizure from private party , especially if not signed personally by the district director**) 26 U.S.C. Section 6213 (a)  
**NOTICE: there is not a District Director for the State of Nevada**
- (7) Proper address used. See **Cyclone Drilling v. Kelly, 769 F 2d 662 and Mall v. Kelly, 564, FS 371, 373.,**
- (8) Notice of Sale, 26 U.S.C. Section 6335 (d) (mail, post in 3 places, and published)
- (9) Notice of Redemption Rights, 26 U.S.C. Section 6337 (b)
- (10) Response to Request for Record of Assessment, 26 U.S.C. section 6203 (Form 23C),  
**Arford, supra.**
- (11) Response to Request for Record of Sale

Does the term **"United States"** have multiple legal meanings and, hat are they?

Yes. The term has several meanings. The term **"United States"** is used in several senses. [1] Its name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations. [2] **It may designate the territory over which the sovereignty of the United States extends**, or [3] it is a collective name of the States which are united by and under the Constitution. See **Hooven & Allison Co. v. Evatt, 324 U.S. 652 (1945)**

This is the very same definition that is found in **Blacks Law Dictionary, Sixth Edition**. The second of these three meanings refers to the federal zone and to Congress *only* when it is

legislating in its *municipal* capacity. For example, Congress is legislating in its municipal capacity whenever it creates a **federal corporation**, like the **United States Postal Service**.

The **IRS** is **trust** with domicile in **Puerto Rico**, which is a **United States Territory** and violates the **Lahman Act** and **Sherman Antitrust Act of 1890**, which shall be explained in the following.

In **Mark Eisner v. Myrtle H. Macomber**, 252 U.S. 189 (1920), the high Court told Congress it could not legislate any definition of **"income"** because that term was believed to be in the U.S. Constitution. The **Eisner** case was predicated on the ratification of the **16<sup>th</sup> amendment**, which would have introduced the term "income" into the U.S. Constitution for the first time ....

In **Merchant's Loan & Trust Co. v. Smietanke**, 255 U.S. 509 (1921), the high Court defined "income" to mean the profit or gain derived from corporate activities. In that instance, the tax is a lawful excise tax imposed upon the corporation privilege of limited liability, i.e. the liabilities of a corporation do not reach its officers, employees, directors or stockholders.

What is **municipal law**, and are the **IRC's income tax** provisions **municipal law**...

The **IRS and IRC's income tax provisions are municipal law**. **Municipal law** is law that is enacted to govern the *internal* affairs of a sovereign State; it also known as **Private International Law**. Under governing body of a municipality, i.e. city council or county board of supervisors. The American Legal Encyclopedia defines **"municipal"** to mean **"internal"**, and for this reason alone, the **Internal Revenue Code** is really a **Municipal Revenue Code**.

Additional evidence has been assembled and published in the book **"The Federal Zone"** to prove that the **IRC's income tax provisions are municipal law**.

One .... piece of evidence is a letter from Connecticut Congresswoman, summarizing the **advice** of legal experts employed by the **Congressional Research Service and the Legislative Counsel**. Their advice confirmed that the meaning of **"State"** at **IRC section 3121 (e)** is restrictive to the named **territories and possessions of District of Columbia, Guam, Virgin Islands, American Samoa, and Puerto Rico**.

The term **"State"** in that statute [IRC section 3121 (e)] and all similar federal statutes, includes **ONLY** the places expressly named, and the State of Nevada was never names as required under statue {IRC section 3121 (e)}.

What does it mean if my State is not mentioned in any of the federal income tax statutes?

The general rule is that federal government powers must be expressed and enumerated. For example, the U.S. Constitution is a grant of *enumerated* powers. If a power is not enumerated in the U.S. Constitution, then Congress does not have authority to exercise that power. This rule is tersely expressed in the Ninth Amendment, in the Bill of Rights.

For instance, if (**Nevada**) is not mentioned in any of the federal income tax statutes, then those statutes have no force or effect within that State. This is also true of all 50 States.

Stickily speaking, the omission or exclusion of anyone or any thing from a federal statute can be used to infer that the omission or exclusion was *international* by Congress. In Latin, this is *tersely* stated as follows:

*Inclusio unius est exclusio alterius*. In English, this phrase is literally translated: Inclusion of one thing is the exclusion of all other things (that are not mentioned). This phrase can be found in any edition of Black's Law Dictionary: **it is a maxim of statutory construction**.

The many different definitions of the term "**State**" that are found in federal laws are intentionally written to appear as if they include the 50 States **PLUS** the other places mentioned. As the legal experts in Congress have now confirmed, this is **NOT** the correct way to interpret, or to construct, these statutes.

If a place is not mentioned, every American may correctly infer that the omission of that place from federal statute was an **intentional** act of Congress. Whenever it wants to do so, Congress knows how to define the term "**United States**" to mean the 50 States of the Union. See **IRC section 4612 (a) (4) (A)**.

In what other ways is the **IRC deliberately vague**, and what are the *real* implications for the average American?

**Paul Andrew Mitchell, Sui Juris, Attorney at Law, Private Attorney General and Qualified Federal Witness states that**, "More importantly, the fact that this **vagueness is deliberate** is sufficient grounds for concluding that the entire (**IRS**) **Code is null, void and unconstitutional**, for violating our fundamental **Right to know the nature and cause of any accusation**, as guaranteed by the Sixth Amendment in the Bill of Rights.

Whether the vagueness is deliberate or not, *any* statute is unconstitutionally void if it is vague. If a statute is void for vagueness, that situation is the same as if it had never been enacted at all, and for this reason it can be ignored entirely. .

Has **Title 26** of the United States Code (“U.S.C.”) ever been enacted into positive law, and what are the legal implications if **Title 26** has not been enacted into positive law? No. Another, less obvious case of deliberate deception is the statute at **IRC section 7851 (a) (6) (A)**, where it states that the provisions of **subtitle F** shall take effect on the day after the date of enactment of “this title”.

Because the term “this title” is not defined *anywhere* in the **IRC**, least of all in the section dedicated to definitions, one is forced to look elsewhere for its meaning, or to derive its meaning from context.

Throughout **Title 28 of the United States Code** --- the laws which govern all the federal courts --- the term “this title” clearly refers to **Title 28**. This fact would tend to support a conclusion that “this title”, as that term is used in the **IRC**, **refers to Title 26 of the United States Code**. However, **Title 26 has never been enacted into positive law**.

Even though federal judges may know the secret meaning of “this title”, they are men and women of Uncommon intelligence.

The U.S. Supreme Court’s test for vagueness is violated whenever men and women of **common intelligence must necessarily guess at the meaning and differ as to the application of a vague statute**. See **Connally et al. v. General Construction Co., 269 U.S. 385, 391 (1926)**.

Accordingly, the provisions of **subtitle F** have never taken effect. (“**F**” is for **en-Forcement**)

**Subtitle F** contains all of the enforcement statutes of the **IRS**, e.g. Filing requirements, penalties for failure to file and tax evasion, grants of court jurisdiction over liens, levies and seizures, summons enforcement, etc.



In other words, the IRC is a big pile of Code without any teeth, as such, it can impose no legal obligations upon anyone.

### **What federal courts are authorized to prosecute income tax crimes?**

This question must be addressed in view of the above. Although it may appear that certain statutes in the IRC grant original jurisdiction to federal district courts, to institute prosecutions of income tax crimes, none of the statutes found in subtitle F has ever taken effect. For this reason, those statutes do not authorize the federal courts to do anything at all, appearance can be very deceiving.

On the other hand, **the federal criminal Code at Title 18, U.S.C., does grant general authority to the District Court of the United States ("DCUS") to prosecute violations of the statutes found in that Code. See 18 U.S.C. 3231.**

It is important to appreciate the fact that these courts are not the same as the **United States District Courts ("USDC")**. The DCUS are constitutional courts that originate in **Article III of the U.S. Constitution**. The DCUS are territorial tribunals, or *legislative courts*, that originate in **Article IV, Section 3, Clause 2 of the U.S. Constitutions, known as the Territory Clause, and the IRS is a Trust with domicile in Puerto Rico.**

**Paul Andrew Mitchell, *Sui Juris*, Private Attorney General, Qualified Federal Witness and Attorney at Law** OPENING BRIEF of June 4, 2002, A.D. to the **Eighth Circuit on behalf of the Defendant in USA v. Gilbertson** cites numerous court cases that have already clarified the all important distinction between these two classes of federal district courts. For example, in **Balzac v. Porto Rico, 258 U.S. 298 at 312 (1922)**, the high Court held that the USDC belongs in the federal Territories. This author's OPENING BRIEF to the Ninth Circuit in **Mitchell v. AOL Time Warner, Inc., et al.**

Defendant/Plaintiff states that the USDC, as such, lack any lawful authorities to prosecute

income tax crimes. The UDC, are legislative tribunals where summary proceedings dominate.

For example, under the federal statute at 28 U.S.C. 1292, the U.S. Court of Appeals have no

appellate jurisdiction to review interlocutory orders issued by the USDC. Further detrails on this



point are available in the Press Release entitled “Private Attorney General Cracks Title 28 of the United States Code”, dated November 26, 2001, *A.D.* by Paul Andrew Mitchell, *Sui Juris*, Private Attorney General, and Qualified Federal Witness, Case No.:

SA CV 02-03282 GLT (ANx)

Defendant/Plaintiff as this question “Are federal judges required to pay income taxes on their pay?” No. Federal judges who are appointed to preside on the District Courts of the United States --- Article III constitutional courts --- are *immune* from any taxation of their pay, by constitutional mandate.

The fact that all federal judges are currently paying taxes on their pay is proof of undue influence by the IRS, posing as a duly authorized agency of the **Executive Branch**. See **Evans v. Gore**, 253 U.S. 245 (1920).

Even if the IRS were a lawful bureau of, or department within the **U.S. Department of the Treasury** (which they are NOT), the existence of undue influence by the **Executive Branch** would violate the fundamental principles of **Separations of Powers**. This principle keeps the three (3) branches of the **Federal Government**, confined to their respective areas, and prevent any one branch from usurping the lawful powers that rightly belong to the other two (2) branches. The **Separation of Powers** principle is succinctly defined in **Williams v. United States**, 289 U.S. 553 (1933).

The federal judiciary, contemplated by the **organic U.S. Constitution**, was intended to be independent and unbiased. These two qualities are the essence, or *sine qua non* of judicial power, i.e. without which there is nothing. **Undue influence obviously violates these two qualities**. See **Evans v. Gore**, *supra*.

In **Lord v. Kelly**, 240 F. Supp. 167, 169 (1965), the federal judge in that case was honest enough to admit, in his published opinion, the federal judges routinely rule in favor of the IRS, because they fear the retaliation that might result from ruling against the **IRS**.

[A]t the University of Arizona in January of 1997, Chief Justice William H. Rehnquist openly admitted that all federal judges are currently paying taxes on their judicial pay. This writer was an eyewitness to that statement by the Chief Justice of the U.S. Supreme Court---the highest Court in the land.

Thus, all federal judges are now material witnesses to the practice of concealing the **Withholding Exemption Certificate** from them, when they were first hired as “**employees**” as the federal judiciary. As material witnesses, they are thereby disqualified from presiding on all federal income tax cases.

Can federal grand juries issue valid indictments against tax protester and Title 26, U.S. C. Section 7212 (a) - Corrupted Interference with tax administration? **No**. Federal grand juries cannot issue valid indictments against **illegal tax protestors** and Title 26 U.S.C. Section 7212 (a) - Corrupted Interference with tax administration.

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**1984: Grace Commission Report to President Ronald Reagan show IRS is a fraud that collects taxes that did not go into the federal treasury, January 15, 1984.”**

Illegal Tax Protesting has never been illegal in America, because the **First Amendment** guarantees our fundamental Right to express our objections to any government actions, in written and in spoken words.

Stickily speaking, the term “**illegal**” cannot modify the non “**protesters**” because to do so would

constitute a violation of the **First Amendment in the Bill of Rights**, one of the most magnificent constitutional provisions ever written.

Accordingly, for the term **“illegal tax protester”** to survive this obvious constitutional challenge, the term “illegal” must modify the noun “tax”. An illegal tax protester is, therefore, someone who is protesting an illegal tax. Such an act of protest is protected by the **First Amendment**, and cannot be a crime.

Protest is also recognized and honored by the Uniform Commercial Code; the phrases “under protest” and “without prejudice” are sufficient to reserve all of one’s **fundamental Rights at law**. See U.C.C. 1-207 .

By the way, the federal U. C. C. is also **municipal law according to 77 Stat. 630, P. L. 88-243, December 30, 1963.**

**Does IRS agents ever tamper with federal grand juries, and how is this routinely done?**

**Yes.** IRS agents routinely tamper with federal grand juries, by misrepresenting themselves, under oath, as lawful employees and **“Special Agents”** of the Federal Government, and by misrepresenting the provisions of **Subtitle F** as having *any* legal force or effect. Such false representations of fact violates **Section 43 (a) of the Lanhan Act, uncodified at 15 U.S.C.**

**1125 (a). (Title 15 of the United States Code has not been enacted into positive law.)**

(The IRS) tamper with grand juries by acting as if “income” is everything that “comes in”, when there is no such definition anywhere in the IRS. **Such false descriptions of fact also violates**

**Section 43 (a) of the Lanham Act.**

They tamper with the grand jury by presenting documentary evidence which they had no authority to acquire, in the first instance, such as bank records. Bank signature cards do not constitute waivers of their customers’ **fundamental Right to privacy, as secured by the Fourteenth Amendment.** **The high standard for waivers of fundamental Rights was**

established by the U.S. Supreme Court in **Brady v. U.S.**, 397 U.S. 742, 748 (1970).

IRS agents tamper with the grand juries by creating and maintaining the false and fraudulent presents that the **IRC is not vague**, or that the **income tax provisions have any legal force or effect** inside the 50 States of the Union, when those provisions do not.

These are all forms of perjury, as well, and possibly also misprision of perjury by omission, i.e. serious federal offences, since the Internal Revenue Service ("**IRS**") is technically a **Trust** with domicile in **Puerto Rico**, and payments to the **IRS Trust** domicile in **Puerto Rico**, as such, their records are protected by laws which guarantee the privacy of trust records within that territorial jurisdiction, provided that the **Trust** is not violating the **Sherman Antitrust Act of 1890**.

There is ample evidence that **IRS** agents bribe U.S. Attorneys, federal judges, and even the Office of the President with huge **kickbacks**, every time a criminal indictment is issued by a federal grand jury against an illegal tax protestor, or other initiated wrongs created by the **IRS**.

These kick-backs range from \$25, 000 to \$35, 000 in CASH, and they are paid at least \$25,000 for an indictment that is won in a Federal District Court, which is an illegal Court, **since the IRS is domiciled in Puerto Rico**. They also violate the **Anti-Kickback Act of 1986**, which penalizes the payment of kickbacks from federal government subcontractors. **See 41 U.S.C. 51 et seq.**

As a trust domiciled in **Puerto Rico**, the **IRS**, without a doubt, a Federal Government subcontractor that is subject to this **Act**. **See 31 U.S.C. 1321 (a) (62)**. The systematic and premeditated pattern of racketeering by **IRS** employees also establishes probable cause to dismantle the **IRS** permanently for violating the **Sherman Antitrust Act**, first enacted in the year 1890 *A.D.* **See 265 Stat. 209 (1890) (uncodified at 15 U.S.C. 1 et seq.)**

What is "**The Kickback Racket**", and where can I find evidence of its existence ?

Defendant/Petitioner made a discovery regarding the evidenced of this **“kickback racket”** was discovered in the **table of delegation orders**, on a page within the Internal Revenue Manual (“IRM”) ---the internal policy and procedure manual for all **IRS employees**.

Subsequently, this writer submitted a lawful **request**, under the **Freedom of Information Act**, for a certifies list of all payments that had been made **under color of these delegated orders in the IRM**. Mr. Mark L. Zolton, a tax law specialist within the Internal Revenue Service, responded on **IRS** letterhead, transmitted via U.S. Mail, that few records existed for these “awards” because most of them were paid in cash!

When this evidence was properly presented to a federal judge, who had been asked to enforce a federal grand jury subpoena against a small business in Arizona, he ended up obstructing all 28 pieces of U.S. Mail that was transmitted to the grand jury.

Obstruction of correspondence is a serious federal offence, and federal judges have no authority whatsoever to intercept U.S. Mail. **See 18 U.S.C. 1702.**

Obviously, the federal judge did **NOT** want the grand jury in that case to know anything about these **kickbacks**. They found out anyway, because of the manner in which **this writer defended that small business, as its Vice President for Legal Affairs.**

Can the **IRS** levy bank accounts without a valid court order? No. The **Fifth Amendment** prohibits all deprivation of life, liberty, or property **without due process of law**. *Due Process of Law* is another honored and well developed feature of American constitutional practice.

Put simply, it requires Notice and Hearing before **any** property can be seized by any federal government employees, agents, departments or agencies.

A levy against a bank account is a forced seizure of property, i.e. the funds on deposit in that

account. No such seizure can occur unless due process of law has first run its course. This means notice, hearing, and deliberate adjudication of all the pertinent issues of law and fact. Only after this process has run its proper or “due” course, can a valid court order be issued. The holding in *U.S. V. O’Dell*, 160 F. 2d 304 (6<sup>th</sup> Cir. 1947), makes it clear that the **IRS** can only levy a bank account after first obtaining a **Warrant of Distrainment, or court ORDER**. And, of course, no court **ORDER** could ever be obtained unless all affected Parties had first enjoyed their “**day in court.**”

Do federal income tax revenues pay for any government services and, if so, which government services are funded by federal income taxes? No. The money trail is very difficult to flow, in this instance, because the **IRS** is technically a **trust** with a domicile in **Puerto Rico**. See 31 U.S.C. 1321 (a) (62). As such, their records are protected by law which guarantee the privacy of **trust records** within that territorial jurisdiction, provided that the **trust** is not also violating the **Sherman Antitrust Act**.

The (**IRS**) is technically not an “**agency**” of the federal government, as that term is defined in the **Freedom of Information Act** and in the **Administrative Procedures Act**. The government of the federal territories are expressly excluded from the definition of “**agency**” in those **Acts of Congress**. See 5 U.S.C. 551 (1) (C).

**All evidence** indicates that they are a money laundry, extortion racket, and conspiracy to engage in a pattern of racketeering activity, in violation of 18 U.S.C. 1951 and 1961 *et seq.*

The **IRS** appear to be laundering huge sums of money into foreign banks, mostly in Europe, and quite possibly into the Vatican. See the national policy on money laundering at 31 U.S.C. 5341.

The final report of the **Grace Commission**, convened under President Ronald Regan, quietly admitted that non of the funds they collect from federal income taxes goes to pay for any federal government services. **The Grace Commission found that those funds were being used to pay for interest on the federal debt, and income transfers payments to beneficiaries of entitlement program like federal pension plans.**

How can the Freedom of Information Act ("FOIA") help me to answer other key tax questions?

The availability of correct information about federal government operations is fundamental to maintaining the freedom of the **American People. The Freedom of Information Act** ("FOIA"), at 5 U.S.C. 522 *et seq.*, was intended to make **government** documents available with a minimal amount of effort by the People.

As long as documents is not protected by one of the reasonable exemptions itemized in the **FOIA**, a requester need only submit a brief letter to the agency having custody of the requested document(s). If the requested document is not produced within 20 working days (excluding weekends and federal holidays), the requester need only prepare a single appeal letter.

If the requested document is not produced within another 20 working days after the date of the appeal letter, the requester is automatically allowed to petition a District Court of the United States (**Article III DCUS, not the Article IV USDC**)— to compel production of the requested document, and judicially to enjoin the improper withholding of the same. **See 5 U.S.C. 522 (a) (4) (B).** The general rule is that statutes conferring original jurisdiction on federal district courts must be *stickily* construed.

This writer has caused and used the application of the **FOIA** to request certified copies of statutes and regulations which should exist, but do *not* exist. A typical request anyone can make,



to which the U.S. Treasury has now fallen totally silent, is for a **certified copy of all statutes which create a specific liability for taxes by subtitle A of the IRC.**

It should also be clear that such a **FOIA request** should not be directed to the **IRS**, because they are not an “**agency**” as that term is defined at **5 U.S.C. 551 (1) (C)**. Address it instead to the Disclosure Officer, Disclosure Services, Room 1054-MT, U.S. Department of the Treasury, Washington 20220, DISTRICT OF COLUMBIA, USA. This is the format for “foreign” addresses, as explained in USPS PUBLICATION #221.

As James Madison once wrote, “A popular government without popular information or the means of acquiring it, is but a Prologue to a Farce or a Tragedy or perhaps both. Knowledge will forever govern ignorance, and a people who mean to be their own Government, must arm themselves with the power knowledge gives.”

#### **Where can I find more information, and still protect my privacy?**

There are many civic organizations throughout America who have dedicated their precious time and energy to acquire and disseminate widely these documented truths about the Internal Revenue Service and the **Internal Revenue Code**.

The Internet’s World Wide Web (“**www**”) is perhaps the best single source of information (and disinformation) about the **IRS**, and the major problems now confirmed in the **IRC** and in the mountains of related policies, procedures, practices, customs, rules, regulations, forms and schedules.

When learned to become a sophisticated consumer of information, and the knowledge you seek will be yours to keep and share – with those you love and end ever to free from this terrible plague that persists in America.

The Lord God of Israel has blessed me and my earnest endeavors to ensure the blessings of liberty for all of ourselves and our **Posterity**, as stated in the **Preamble** to the **U.S. Constitution**

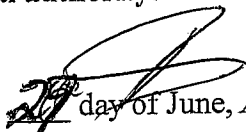
and the Declaration of Independence.

Also, be sure to request information from Paul Andrew Mitchell, a Private Attorney General and Attorney at Law and Qualified Federal Witness about his **MOTION FOR PRELIMINARY INDUCTION** to freeze all IRS assets and to enjoin **IRS** from depositing any tax collections into any account(s) other than the Treasury of the United States. These **MOTIONS** were filed in two appeals at the Ninth Circuit in San Francisco, using **FRAP Rule 8** and the special procedures available to a **Private Attorney General** under the **RICO** laws. See other federal case regarding the **IRS : 70 F. 3d 123, 76 A.F.T.R. 2d 95-7805**.

Finally, don't miss this opportunity to request more information about his historic **APPELLATION FOR ORDER DISSOLVING THE INTERNAL REVENUE SERVICE**, under a specific authority granted to the District Court of the United States ("DCUS") at **18 U.S.C. 1964 (a)**. Refer to DCUS docket #SA CV 02-0382 GLT (ANX), Santa Ana, California.

#### **STATEMENT OF VERIFICATION**

As the Undersigned, I hereby verify, under penalty of perjury, under the laws of the **United States of America**, without the "**United States**" (federal government), that the above statement of facts and laws is true and correct, according to the best of My current information, knowledge, and belief, so help Me God, pursuant to **28 U.S.C. 1746 (1)**. See the **Supremacy Clause** for **Constitutional authority**.

DATED This  day of June, A.D., in the year of my Lord Jesus Christ, 2013.

**WHEREFORE**, the **Internal Revenue Service Trust Domicile in Puerto Rico** of a **United States Territory**, with the **Motion to Dismiss With Prejudice**.

Signed: \_\_\_\_\_

Printed: \_\_\_\_\_

**Paul Andrew Mitchell, B.A., M.S.**  
**Citizen of Washington State, qualified Federal Witness,**  
**Private Attorney General, Author of "The Federal Zone:**  
**Cracking the Code of Internal Revenue" (all editions),**  
**Cracking the Code of *Internal* Revenue"**  
**and Webmaster of the Supreme Law Library:**

<http://www.supremelaw.org/index.htm>:

**CERTIFICATION OF MAILING  
AND  
PROOF OF SERVICE**

I, Linwood Edward Tracy, Jr., In Pro Se, *Sui Juris*, hereby certify, under the penalty of perjury, under the laws of the **United States of America**, without the "**United States**" (Federal Government), that I am at least 18 years of age, a Citizen of **ONE OF the United States of America**, and that I personally served the following document(s) :

**APPLICATION FOR ORDER DISSOLVING  
THE INTERNAL REVENUE SERVICE  
18 U.S.C. 1964 (a):  
Lanham Act, Section 43 (a); and,  
Sherman Antitrust Act (1890  
Lawful Jury Demanded**

By placing one true and correct copy of said document(s) in First Class Mail, postage prepaid, and properly addressed through the United States Postal Service to the following :

**Clerk of Court**  
United States District Court  
District of Nevada  
400 South Virginia Street, Room 301  
Reno, 89501  
NEVADA, USA

**U.S. Department of Justice.**

United States District Court  
District of Nevada  
400 South Virginia Street  
Reno, 89501  
NEVADA, USA

**The Honorable John Di Cicco**

Principle Deputy Assistant Attorney General  
United States Department of Justice, Tax Division  
601 D. Street, NW Room 7334  
Washington, 20004  
DISTRICT OF COLUMBIA

**Daniel G. Bogden**

United States Attorney  
100 West Liberty Street, Suite 600  
Reno, 89501  
NEVADA, USA

**Holly A. Vance**

Assistant United States Attorney  
100 West Liberty Street, 600  
Reno, 89501  
NEVADA, USA

**Ronald C. Rachow**

Assistant United States Attorney  
100 West Liberty Street  
Reno, 89501  
NEVADA, USA

**Michel W. Large**

Assistant United States Attorney  
100 West Liberty Street  
Reno, 89501  
NEVADA, USA

**Internal Revenue Service**

200 South Virginia Street, Suite 105  
Reno, 89501-2400  
NEVADA, USA

**Internal Revenue Service (IRS) Trust**

Guaynabo City View Plaza  
48 Carr 165, Suite 2000,  
Guaynabo 00968-8000  
PUERTO RICO, United States Territory

**Mitchell J. Ballweg, Chief Criminal Investigator**

Tax Prosecutions-Internal Revenue Service  
United States Department of Justice  
110 City Parkway  
Los Vegas, 89106  
NEVADA, USA

**Erik Holder, Attorney General**

Department of the United States Justice  
Robert F. Kennedy Department of Justice Building  
950 Pennsylvania Avenue NW  
Washington, 20530-0001  
DISTRICT OF COLUMBIA

**James M. Cole, Deputy Attorney General**

Department of the United States Justice  
Robert F. Kennedy Department of Justice Building  
950 Pennsylvania Avenue NW  
Washington, 20530-0001  
DISTRICT OF COLUMBIA

Courtesy Copies to:

**ARTICLE I :**

**Representative Ron Paul**

United States House of Representatives  
Legislative Office Headquarter  
2435 Rayburn House Office Building  
Washington 20515  
DISTRICT OF COLUMBIA, USA

Legislative Branch

**Senator Rand Paul**

United States Senate  
455 Dirksen Senate Office Building  
Washington 20510  
DISTRICT OF COLUMBIA, USA

Legislative Branch

**ARTICLE II :**

**Office of the President**

The White House  
600 Pennsylvania Avenue  
Washington 20500  
DISTRICT OF COLUMBIA, USA

Chief Executive Officer:  
Executive Branch

**United States Marshal Service**

United States District Court  
District of Nevada  
400 South Virginia Street  
Reno, 89510  
NEVADA, USA

Law Enforcement:  
Executive Branch

**ARTICLE III :**

**Judge Miranda M. Due**

c/c Clerk of Court  
United States District Court  
District of Nevada  
400 South Virginia Street, Room 301  
Reno, 89501  
NEVADA, USA

District Court :  
Judicial Branch

**Loren Graham, Attorney at Law**

195 US Highway 50  
P.O. Box 6329  
Lake Tahoe 89449  
NEVADA, USA

District Court :  
Judicial Branch

**Chief Justice John G. Roberts**

Supreme Court of the United States  
One First Street, N.E.  
Washington 20543-0001  
DISTRICT OF COLUMBIA, USA

Supreme Court :  
Judicial Branch

**FIRST AMENDMENT  
U. S. CONSTITUTION  
BILL OF RIGHTS**

**Linwood E. Tracy, Jr., In Pro Se, *Sui Juris***

Patriarch/public Minister  
World Prayers Answered, a Foreign Neutral  
Sovereign Ecclesiastical STATE, a Religious Order  
and a "Private Attorney General"  
World Headquarter  
77 East Williams Avenue  
Fallon, 89406  
NEVADA, USA

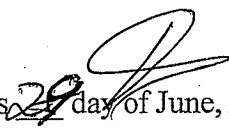
Bill of Rights  
Constitutional Law  
First, Ninth and Tenth  
Amendments

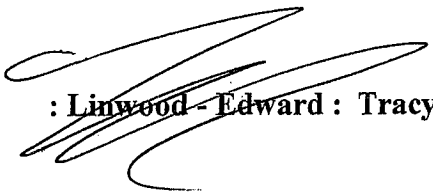
Mailing Address:  
Post Office Box 6492  
Fallon 89407  
NEVADA, USA

**Bret Wayne Ogilvie, Ambassador**  
Senior Ambassador – Head of Mission  
World Prayers Answered Embassy Mission  
2530 Sunline Drive  
Reno, 89523-2084  
NEVADA, USA

Bill of Rights  
Constitutional Law  
First, Ninth and Tenth  
Amendments

[See USPS Publication #221 for addressing instructions.]

DATED This  29 day of June, A.D., in the year of my Lord Jesus Christ, 2013.

  
: Linwood - Edward : Tracy, Jr., Mailer

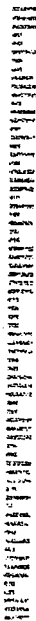


**Linwood E. Tracy, Jr., In Pro Se, Sui Juris**  
Patriarch/public Minister  
World Prayers Answered, a Foreign Neutral  
Sovereign Ecclesiastical STATE, a Religious Order  
and a "Private Attorney General"  
World Headquarter  
77 East Williams Avenue  
Fallon, 89406  
NEVADA, USA

NOREC

895013003-1N

07/04/13



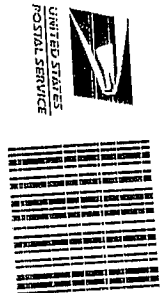
**Judge Miranda M. Due**  
c/c Clerk of Court  
United States District Court  
District of Nevada  
400 South Virginia Street, Room 606  
Reno, 89501  
NEVADA, USA

606

3017

1000

89501



U.S. POSTAGE  
PAID  
FALLON, NV  
89406  
JUN 2013  
FACOUNT  
\$2.32  
00051889-

CERTIFIED MAIL  
RETURN RECEIPT REQUESTED  
7006-0100-0006-0999-6201

Dated: July 5, 2013

Case No.: 3:12-CR-000121-MMD-WGC

Linwood Tracy, Jr.,  
"a Private Attorney General"  
Patriarch/public Minister  
Executive Administrative Officer and  
Alter Ego of World Prayers Answered  
Incorporated Corporation Sole and  
World Prayers Answered Embassy Mission  
World Headquarter  
77 East Williams Avenue  
Post Office Box 6492  
Fallon, 89407-6492  
NEVADA, USA

**RE: FREEDOM OF INFORMATION ACT REQUEST  
FIRST REQUEST**

Dear Sir/Madam:

7006 0100 0006 0999 6201

This is a request under the Freedom of Information Act, 5 USC 552, and the regulations promulgated thereunder. I will pay any reasonable fee incurred in connection with this request.

I hereby request a complete and through search of all filing systems and locations for all records maintained by your agency pertaining to **Linwood E. Tracy, Jr.**, "Private Attorney General", Patriarch/public Minister, Alter Ego of World Prayers Answered, Incorporated Corporation Sole, a Foreign Neutral Sovereign Ecclesiastical STATE, a Religious Order authorized through and by the Department of Commerce, at Salt Lake City, Utah, May 2, 2002, Registration Number: 5226908-01456, and by Apostle, at Salt lake City, USA, through and by International Treaty, the Convention de La Hage, du 5 Octobre 1961, into Ireland, May 18, 2002 Certification Number: 46255, and World Prayers Answered Embassy Mission authorised under the First Amendment Clause, its World Headquarter at 77 East Williams Avenue, Post Office Box 6492, Fallon, Nevada 89407, a (LINWOOD TRACY) including but not limited to files and documents captioned in, or whose captions include **US BANK OFFICIAL CHECK No. 8450500357, DATED: JUNE 26, 2008, LINWOOD TRACY the amount of \$5000.00, Location: 8450, Exhibit "A", I, Linwood E. Tracy, Jr., have a son who's name is Linwood Tracy, and I am requesting a copy of the deposit location of the check and the signature thereupon, as requested, in the title.**

Please place any "missing" files pertaining to this request on "Special Locate" and advise me that you have done this.



Page 2

If any documents are denied in part or in whole, please specify which exemption(s) are being claimed for each passage or entire document denied. Please provide a complete, itemized inventory and detailed, factual justification for the partial or total denial of documents. Specify the number of pages in each document and the total number of pages pertaining to this request. For the "Classified" material denied, please include the following information: The classification (Confidential, Secret or Top Secret) ; the identity of the classifier ; the date or event for automatic declassification, classification review or downgrading ; (if applicable) the identity of the official authorizing an extension of automatic declassification or review beyond six years ; and (if applicable) the reason for an extended calcification beyond six years.

In excising material from your files, please "black out" the data to be deleted. Please do not use the "whiteout" or "cut out" methods. I expect that the remaining non-exempt portions of the documents will be released, as provided by 5 USC 552.

As I fully intend to appeal any denials, please specify the office and address to which my appeals should be directed.

I sincerely believe that my request qualifies for a waiver of fees since the release of the requested information would primarily benefit the general public and "be in the public interest", and I am also disabled and over 72 years of age.

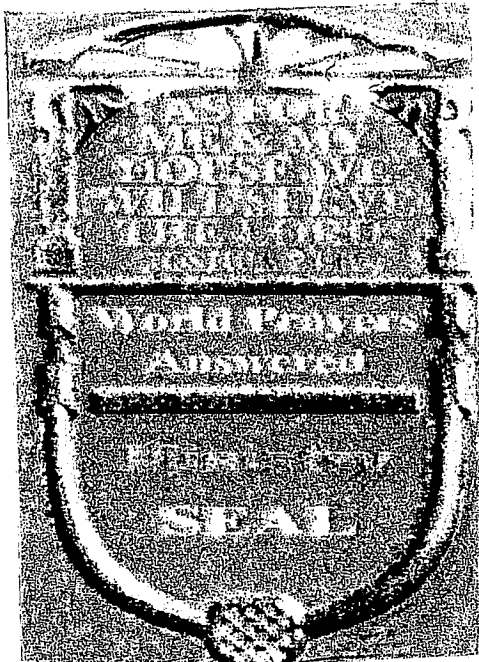
My request for a wavier of fees should be granted because copies of all documents released in response of my FOIA request will be sent to elected representatives in Congress. I will focus attention on the need for a Congressional committee to be formed to investigate and hold hearings on your agencies' seemingly abusive and illegal Internal Revenue Service (IRS) collection practices. In addition, I will call upon the Justice Department to investigate this situation.

If the fee waiver is not granted and FOIA coping fees exceed \$25.00 I reserve the right to review the documents corresponding to my request in person and select the specific data I wanted copied.

Please send me a memo to the appropriate units in your agency to prevent any records related to this request form being destroyed. (I would appreciate receiving copies of any such memos.) Also, please advise me of any destruction of records and include the date of and authority for such destruction.

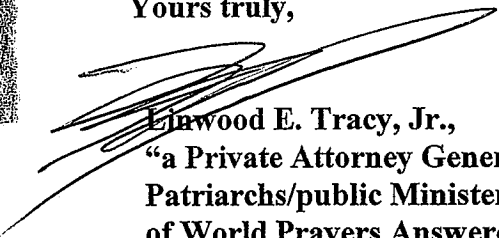
In your agency's response to my request, please identify the record-system searched as well as the scope, depth, and nature of the search for appropriate data. I fully expect a response to this request within twenty (20) working days, as provided by law 5 USC 552 (a) (6) (A) (i).

Page 3



The SEAL adjacent hereto has been filed and registered with the State of Utah in accordance to 16-7-8 Utah Code Annotated (1953), and being a public act of the said State, is binding upon other States under the doctrine of comity and under Article IV, Clause 1 of the United States Constitution. This Utah State Registered Seal is prima facie as to compliance with the First Amendment Establishment Clause. No other Registration of this religion, its ministry, and its activity hereunder, can be required.

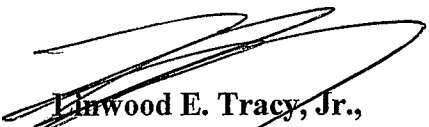
Yours truly,

  
Linwood E. Tracy, Jr.,  
"a Private Attorney General"  
Patriarchs/public Minister, Alter Ego  
of World Prayers Answered, and World  
Prayers Answered Embassy Mission,  
World Headquarters,  
77 East Williams Avenue  
Post Office Box 6492  
Fallon, 89407-6492  
NEVADA, USA

My Social Security Number:  
XXX-XX-6137

#### Statement of Verification

I, Linwood E. Tracy, Jr., have read the above FOAI Request and it is correct to the best of my knowledge and belief

  
Linwood E. Tracy, Jr.,  
"a Private Attorney General"  
Patriarch/public Minister, Alter Ego  
of World Prayers Answered, etc.

Page 4

**CERTIFICATE OF MAILING**

I, Linwood E. Tracy, Jr., Certify, that I did by First Class Mail, postage prepaid, through and by the United States Postal Service to the following addresses:

**FREEDOM OF INFORMATION ACT REQUEST  
INTERNAL REVENUE SERVICE (IRS) TRUST**

Guaynabo City View Plaza  
48 Carr 165, Suite 2000,  
Guaynabo 00968-800  
PURTO RICO, United States Territory

**Courtesy copies to:**

**Authorised under the First Amendment  
U.S. Constitution Bill or Rights:**

**Bret Wayne Ogilvie, Ambassador**  
Senior Ambassador – Head of Mission  
World Prayers Answered Embassy Mission  
2530 Sunline Drive  
Reno, 89523-2084  
NEVADA, USA

**ARTICLE I :**

**Representative Ron Paul**  
United States House of Representatives  
Legislative Office Headquarters  
2435 Rayburn House Office Building  
Washington 20515  
DISTRICT OF COLUMBIA

Legislative Branch

**Senator Rand Paul**  
United States Senate  
455 Dirksen Senate Office Building  
Washington 20510  
DISTRICT OF COLOMBIA

Legislative Branch

Page 5

**ARTICLE II :**

**Office of the President**

The White House  
600 Pennsylvania Avenue  
Washington, 20500  
DISTRICT OF COLUMBIA

Chief Executive Officer:  
Executive Branch

**Erik Holder, Attorney General**

Department of the U.S. Justice  
Robert F. Kennedy Department of Justice Building  
950 Pennsylvania Avenue NW  
Washington, 20530-0001  
DISTRICT OF COLUMBIA

Law Enforcement  
Executive Branch

**James M. Cole, Deputy Attorney General**

Department of the U.S. Justice  
Robert F. Kennedy Department of Justice Building  
950 Pennsylvania Avenue NW  
Washington, 20530-0001  
DISTRICT OF COLUMBIA

Law Enforcement  
Executive Branch

**Honorable John Di Cicco**

Principle Deputy Assistant Attorney General  
United States Department of Justice, Tax Division  
601 D Street NW Room 7334  
Washington, 20004  
DISTRICT OF COLUMBIA

Law Enforcement  
Executive Branch

**United States Marshal Service**

United States District Court  
District of Nevada  
400 South Virginia Street  
Reno, 89501  
NEVADA, USA

Law Enforcement  
Executive Branch

**Daniel G. Bogden**

United States Attorney  
100 West Liberty Street, Suite 600  
Reno, 89501  
NEVADA, USA

Law Enforcement

Page 6

**Holly A. Vance**

Assistant U.S. Attorney  
100 West Liberty Street, Suite 600  
Reno, 89501  
NEVADA, USA

Law Enforcement

**Ronald C. Rachow**

**Michel W. Large**  
Assistant U.S. Attorney  
100 West Liberty Street, Suite 600  
NEVADA, USA

Law Enforcement

**Mitchell J. Ballweg, Chief Criminal Investigation**

Tax Prosecution - Internal Revenue Service  
United States Department of Justice  
110 City Parkway  
Los Vegas, 89106  
NEVADA, USA

Law Enforcement

**Donald Schulte**

**Mark Jensen,**  
Internal Revenue Service  
200 South Virginia Street, Suite 105  
Reno, 89501-2400  
NEVADA, USA

Representatives  
IRS/CID

**ARTICLE III :**

**Judge Miranda M. Du**

c/c Clerk of Court  
United States District Court  
District of Nevada  
400 South Virginia Street, Room 301  
Reno, 89501  
NEVADA, USA .

District Court :  
Judicial Branch

**Loren Graham, Attorney at Law**

195 US Highway 50  
P.O. Box 6329  
Lake Tahoe 89449  
NEVADA, USA

District Court :  
Judicial Branch



Page 7

**FIRST AMENDMENT RIGHT  
U.S. CONSTITUTION OF THE  
BILL OF RIGHTS  
RFRA PROTECTION**

**Linwood E. Tracy, Jr.,**  
Private Attorney General  
Patriarch/public Minister  
and Alter Ego of World  
Prayers Answered, a Foreign  
Neutral Sovereign Ecclesiastical  
STATE, a Religious Order  
World Headquarters  
77 East Williams Avenue  
Fallon, 89406  
NEVADA, USA

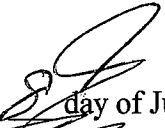
Mailing Address:  
P.O. Box 6492  
Fallon, 89407-6492  
NEVADA, USA

Honorable Bret Wayne Ogilvie, Ambassador  
Senior Ambassador – Head of Mission  
World Prayers Answered Embassy Mission  
2530 Sunline Drive  
Reno 89523-2084  
NEVADA, USA

Enforcement:  
First, Ninth and  
Tenth Amendment  
BILL OF RIGHTS  
U.S. Constitution  
July 4, 1776

Enforcement:  
First, Ninth, and  
Tenth Amendment  
BILL OF RIGHTS  
U.S. Constitution  
July 4, 1776

[See USPS Publication #221 for addressing instructions.]

**DATED This**  day of July, A.D., the year of my Lord Jesus Christ, 2013.

  
**Linwood E. Tracy, Jr., Mailer**

Exhibit  
"A"

000001

PURPOSE/REMITTER: COUNSEL



OFFICIAL CHECK

No. 8450500357

93-38  
929

DATE: JUNE 26, 2008

PAY FIVE THOUSAND DOLLARS AND 00 CENTS

TO THE  
ORDER OF: LINWOOD TRACY

STOWER COPY \$ 5,000.00

Location: 8450

U.S. Bank National Association  
Minneapolis, MN 55400

NON NEGOTIABLE

AUTHORIZED SIGNATURE

Linwood Tracy  
P.O. Box 6402  
Fallon, Nevada 89407



U.S. POSTAGE  
PAID  
FALLON, NV  
89406  
JUL 08 '13  
AMOUNT

1000

89501

\$0.66

00019877-03

Judge Miranda M. Du  
c/c Clerk of Court  
United States District Court  
District of Nevada  
400 South Virginia Street, Room 301  
Reno, 89501  
NEVADA, USA

6550192195 0091

